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T8755
Cap. 2
Form TD-100
U. S. DEPARTMENT OF AGRICULTURE
Food Distribution Administration
Tobacco Branch

Program No. J/40a

April 19, 1943

TOBACCO DIVERSION PROGRAM
(Fiscal Year 1943)
AMENDED OFFER BY THE SECRETARY OF AGRICULTURE

The Secretary of Agriculture of the United States (hereinafter referred to as the Secretary), pursuant to clause (2) of Section 32, Public Law No. 320, 74th Congress, as amended, hereby offers, subject to the conditions hereinafter set forth, to make payments to manufacturers who divert tobaccos from the normal channels of trade and commerce by processing them for manufacture into nicotine, salts of nicotine, nicotinic acid, nicotine amide, fertilizer material, insecticides, and such other byproducts as may be approved by the Secretary.

1. The tobaccos diverted must have been purchased not later than June 30, 1943, in the continental United States by the manufacturer, at prices not less than those approved by the Secretary or his authorized representative, from tobacco growers, tobacco cooperative marketing associations, tobacco marketing corporations, tobacco dealers, or such other tobacco marketing agencies as may be approved by the Secretary or his authorized representative.
2. Such payments to manufacturers will be made at a rate equal to the difference between the approved purchase price and 3.5 cents per pound for tobaccos of U. S. Types 21, 22, 23, 24, and 36, provided such rate of payment shall in no case exceed $12\frac{1}{2}$ cents per pound; and at a rate equal to the difference between the approved purchase price and 2.5 cents per pound for tobaccos of all other types, provided such rate of payment shall in no case exceed $12\frac{1}{2}$ cents per pound.
3. No manufacturer shall be entitled to such payments, unless he has executed an Application in approved form agreeing to divert such quantity of tobaccos as are actually purchased under the Application, and has obtained a Diversion Authorization issued by the Secretary or by his authorized representative, which authorization will prescribe the maximum quantity of tobaccos for the diversion of which payments will be made to such manufacturer, will prescribe the U. S. Type, approximate U. S. Grade or Grades, and will approve the purchase price. Diversion Authorizations may be issued for all or any portion of the quantity specified in the application. More than one Diversion Authorization may be issued to the same manufacturer.
4. The tobaccos diverted shall meet the requirements as to U. S. Type and Grade or Grades, as specified in the Diversion Authorization, and the manufacturer prior to diversion shall have such tobaccos inspected by a Federal inspector, and shall furnish evidence that such tobaccos met such Type and Grade specifications.

5. No manufacturer shall be entitled to such payments, unless such tobaccos have been diverted on or before December 31, 1943.
6. No manufacturer shall be entitled to such payments, unless he shall (a) submit a claim in voucher form within two months after the diversion of tobaccos purchased, and in any event on or before February 29, 1944, unless such times are extended by the Secretary or his authorized representative; (b) furnish a certificate in form provided for that purpose that he purchased not later than June 30, 1943, and at not less than the prices approved on the applicable Diversion Authorization the tobaccos diverted pursuant to such authorization; and (c) submit such further proof of compliance herewith as the Secretary or his authorized representative may require.
7. Any portion or portions of the total quantity of tobaccos covered by a Diversion Authorization may be diverted, and the Secretary will make payment in connection therewith in the same manner as though the total quantity covered by the Diversion Authorization had been diverted.
8. Diversion of tobaccos as herein required is the initial processing thereof by the manufacturer. "Initial processing" is the preparation of tobacco for manufacture into the prescribed byproducts by rendering it unfit for manufacture into taxable tobacco products as provided in Internal Revenue Regulations No. 8, Art. 105, or the crushing, grinding, or processing of it in any other such manner as to preclude its reentry into the normal channels of trade and commerce in its original form of leaf tobacco or in a form of product not approved under this program.
9. This offer may be terminated by the Secretary at any time by public announcement, but such termination shall not affect the diversion of tobaccos, or payments therefor, covered by Diversion Authorization theretofore issued.

/s/ Paul H. Appleby
Acting Secretary of Agriculture

Form TD-101
U. S. DEPARTMENT OF AGRICULTURE
Food Distribution Administration
Tobacco Branch

Program No. J/40a

Application No. _____

Contract No. _____

TOBACCO DIVERSION PROGRAM
(Fiscal Year 1943)
I. APPLICATION
(To be submitted in quintuplicate)

U. S. DEPARTMENT OF AGRICULTURE

Name of applicant _____

Address _____

The undersigned manufacturer, pursuant to the amended Offer by the Secretary of Agriculture in connection with the Tobacco Diversion Program (Fiscal Year 1943), Form TD-100, hereby makes application to the Secretary of Agriculture (hereinafter referred to as the Secretary) for the purpose of securing payments in connection with the diversion of such tobacco.

1. The manufacturer has a plant, known as the _____
located at _____, _____, which is equipped
(City) (State)

to process into nicotine and other byproducts at least the quantity of tobacco hereinafter specified.

2. The manufacturer hereby requests that he be authorized to divert into nicotine and other byproducts not to exceed _____ pounds of tobacco of U. S. Type _____ of a grade equal to or better than U. S. Grade (or Grades)

to be purchased not later than June 30, 1943, from _____

(Name)

_____ at _____ cents per pound.
(Address)

3. The undersigned manufacturer hereby agrees that any quantity of tobacco purchased under this application will be diverted in the manner prescribed by the amended Offer by the Secretary of Agriculture in connection with the Tobacco Diversion Program (Fiscal Year 1943), Form TD-100.

4. The undersigned manufacturer hereby agrees that any quantity of such tobacco which he has initially processed, as specified in the said offer, and for which he has received payment pursuant to such offer, will be used only for manufacture into nicotine and other approved byproducts.

5. The manufacturer agrees to furnish to the Secretary, or to his authorized representatives or agents, such information as the Secretary, or his authorized representatives or agents, may request for the purpose of enabling them to determine the extent to which there has been compliance with said offer, and the proper payments to be made in connection with the diversion of such tobacco thereunder; and the manufacturer further agrees to make available to the Secretary, or to his authorized representatives or agents, upon request, for verification of such information, the pertinent books, records, accounts, memoranda, documents, papers, and correspondence of the manufacturer and of his agents. The determination of the Secretary with respect to pertinency shall be final and conclusive.

6. The manufacturer further agrees to abide by all other conditions as set forth in said offer, and to allow the Secretary or his authorized representatives and agents, during operating hours or at any other reasonable times, to enter upon any premises where such tobacco is being stored or processed to inspect such tobacco and to determine to what extent there is or has been compliance with the terms hereof and with said offer.

Executed this _____ day of _____, A. D. 194 _____.

Signature _____

Title _____

II. DIVERSION AUTHORIZATION

Pursuant to the amended Offer by the Secretary of Agriculture, in connection with the Tobacco Diversion Program (Fiscal Year 1943), Form TD-100, and the representations and promises contained in the foregoing application, you are hereby authorized to divert as prescribed in that offer into nicotine and other approved byproducts not to exceed _____ pounds of tobacco of U. S. Type _____

of a grade equal to or better than U. S. Grade (or Grades) _____

to be purchased from _____
(Name)

_____ at _____ cents per pound.
(Address)

Date of issue _____.

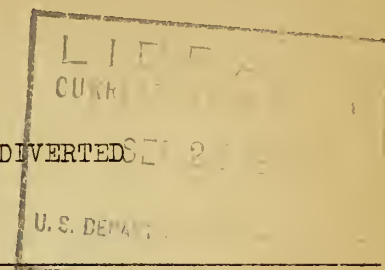
Representative, Secretary of Agriculture

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Cp. 2
Form TD-102
U. S. DEPARTMENT OF AGRICULTURE
Food Distribution Administration
Tobacco Branch

Program J/40a
Report No. _____
D. A. No. _____
Payee's Voucher No. _____

TOBACCO DIVERSION PROGRAM
(Fiscal Year 1943)

REPORT ON QUANTITY AND GRADE OF TOBACCO DIVERTED



Name of payee _____

Post office address _____

1. Total quantity of tobacco received _____ pounds.
2. U. S. Type _____, Equal to or better than U. S. Grade
(or Grades) _____

I hereby certify that the quantity of tobacco set forth in Item 1 above is correct and that such tobacco was inspected by me and was found to be of the type and grade or grades, indicated in Item 2 above, and that such tobacco was diverted by being initially processed as prescribed in the amended Offer by the Secretary of Agriculture in connection with the Tobacco Diversion Program (Fiscal Year 1943) on or before the _____ day of _____, 194_____.

Signature _____

Title _____
Federal Tobacco Inspector

SELLER'S CERTIFICATE

The seller certifies that the tobacco of the kind, grade, and quantity described on this invoice was sold on the date shown thereon pursuant to the amended Offer by the Secretary of Agriculture, Form TD-100, to the byproduct manufacturer named thereon.

Signature _____ Title _____

CERTIFICATE OF INSPECTOR

I hereby certify that the tobaccos listed on this invoice and shipped to the buyer herein named were of the U. S. grades indicated.

(Date)

Tobacco Inspector, Food Distribution
Administration, U. S. D. A.

CONSIGNEE'S RECEIPT

The undersigned manufacturer for the purpose of obtaining payments pursuant to the amended Offer by the Secretary of Agriculture, Form TD-100, hereby acknowledges receipt of _____ pounds of tobacco described on this invoice for which payment has been made in the amount of \$ _____.

This tobacco was purchased on the date shown on the invoice on the reverse side hereof and in connection with Diversion Authorization No. _____ issued under the Tobacco Diversion Program (Fiscal Year 1943). The undersigned manufacturer certifies that this tobacco has been diverted as provided in paragraph 8 of said amended Offer by the Secretary.

(Date)

(Manufacturer)

By _____ Title _____

September 15, 1943

TOBACCO DIVERSION PROGRAM
(Fiscal Year 1944)
OFFER BY THE WAR FOOD ADMINISTRATOR

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The War Food Administrator, pursuant to clause (2) of Section 32, Public Law No. 320, 74th Congress, as amended, hereby offers, subject to the conditions hereinafter set forth, to make payments to manufacturers who divert tobaccos from the normal channels of trade and commerce by processing them for manufacture into nicotine, salts of nicotine, nicotinic acid, nicotine amide, fertilizer material, insecticides, and such other byproducts as may be approved by the War Food Administrator.

1. The tobaccos diverted must have been purchased not later than June 30, 1944, in the continental United States by the manufacturer, at prices not higher than those approved by the War Food Administrator, or his authorized representative, from tobacco growers, tobacco cooperative marketing associations, tobacco marketing corporations, tobacco dealers, or such other tobacco marketing agencies as may be approved by the War Food Administrator or his authorized representative.
2. Such payments to manufacturers will be made at a rate equal to the difference between the price paid, which must not be higher than the approved purchase price, and 3.5 cents per pound for tobaccos of U. S. Types 21, 22, 23, 24, and 36, provided such rate of payment shall in no case exceed 12.5 cents per pound; and at a rate equal to the difference between the price paid, which must not be higher than the approved purchase price, and 2.5 cents per pound for tobaccos of all other types, provided such rate of payment shall in no case exceed 12.5 cents per pound.
3. No manufacturer shall be entitled to such payments, unless he has executed an Application in approved form agreeing to divert such quantity of tobaccos as are actually purchased under the Application, and has obtained a Diversion Authorization issued by the War Food Administrator, or by his authorized representative, which authorization will prescribe the maximum quantity of tobaccos for the diversion of which payments will be made to such manufacturer, will prescribe the U. S. Type, approximate U. S. Grade or Grades, and will approve the maximum purchase price. Diversion Authorizations may be issued for all or any portion of the quantity specified in the Application. More than one Diversion Authorization may be issued to the same manufacturer.
4. The tobaccos diverted shall meet the requirements as to U. S. Type and Grade or Grades, as specified in the Diversion Authorization, and the manufacturer prior to diversion shall have such tobaccos inspected by a Federal Tobacco Inspector, or other inspector designated by the War Food Administrator, or his authorized representative, and shall furnish evidence that such tobaccos met such type and grade specifications.

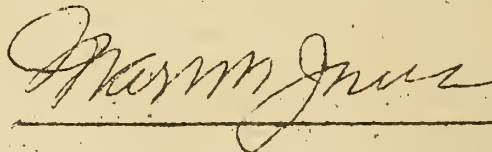
5. No manufacturer shall be entitled to such payments, unless such tobaccos have been diverted on or before December 31, 1944.

6. No manufacturer shall be entitled to such payments, unless he shall (a) submit a claim in voucher form within two months after the diversion of tobaccos purchased, and in any event on or before February 28, 1945, unless such times are extended by the War Food Administrator, or his authorized representative; (b) furnish a certificate in form provided for that purpose that he purchased not later than June 30, 1944, the tobaccos diverted pursuant to such authorization; and (c) submit such further proof of compliance herewith as the War Food Administrator, or his authorized representative, may require.

7. Any portion or portions of the total quantity of tobaccos covered by a Diversion Authorization may be diverted, and the War Food Administrator will make payment on the quantity of tobacco diverted in the same manner as though the total quantity covered by the Diversion Authorization had been diverted.

8. Diversion of tobaccos as herein required is the initial processing thereof by the manufacturer. "Initial processing" is the preparation of tobacco for manufacture into the prescribed byproducts by rendering it unfit for manufacture into taxable tobacco products as provided in Internal Revenue Regulations No. 8, Art. 105, or the crushing, grinding, or processing of it in any other such manner as to preclude its reentry into the normal channels of trade and commerce in its original form of leaf tobacco or in a form of product not approved under this program.

9. This offer may be terminated by the War Food Administrator at any time by public announcement, but such termination shall not affect the diversion of tobaccos, or payments therefor, covered by Diversion Authorization theretofore issued.



War Food Administrator

Form TD-102
WAR FOOD ADMINISTRATION
Food Distribution Administration
Tobacco Branch

Program No. K/40a
Report No. _____
D. A. No. _____
Payee's Voucher No. _____

TOBACCO DIVERSION PROGRAM
(Fiscal Year 1944)

REPORT ON QUANTITY AND GRADE OF TOBACCO DIVERTED

Name of payee _____

Post office address _____

1. Total quantity of tobacco received _____ pounds.

2. U. S. Type _____, equal to or better than U. S. Grade
(or Grades) _____

I hereby certify that the quantity of tobacco set forth in Item 1 above is correct and that such tobacco was inspected by me and was found to be of the type and grade, or grades, indicated in Item 2 above, and that such tobacco was diverted by being initially processed as prescribed in the Offer by the War Food Administrator in connection with the Tobacco Diversion Program (Fiscal Year 1944) on or before the _____ day of _____, 194_____.

Signature _____

Title _____
Federal Tobacco Inspector

4. The undersigned manufacturer hereby agrees that any quantity of such tobacco which he has initially processed, as specified in the said offer, and for which he has received payment pursuant to such offer, will be used only for manufacture into nicotine and other approved byproducts.

5. The manufacturer agrees to furnish to the War Food Administrator, or to his authorized representatives or agents, such information as the War Food Administrator, or his authorized representatives or agents, may request for the purpose of enabling them to determine the extent to which there has been compliance with said offer, and the proper payments to be made in connection with the diversion of such tobacco thereunder; and the manufacturer further agrees to make available to the War Food Administrator, or to his authorized representatives or agents, upon request, for verification of such information, the pertinent books, records, accounts, memoranda, documents, papers, and correspondence of the manufacturer and of his agents. The determination of the War Food Administrator with respect to pertinency shall be final and conclusive.

6. The manufacturer further agrees to abide by all other conditions as set forth in said offer, and to allow the War Food Administrator, or his authorized representatives or agents, during operating hours or at any other reasonable times, to enter upon any premises where such tobacco is being stored or processed to inspect such tobacco and to determine to what extent there is or has been compliance with the terms hereof and with said offer.

Executed this _____ day of _____, A. D. 194 _____.

Signature _____

Title _____

II. DIVERSION AUTHORIZATION

Pursuant to the Offer by the War Food Administrator, in connection with the Tobacco Diversion Program (Fiscal Year 1944), Form TD-100, and the representations and promises contained in the foregoing application, you are hereby authorized to divert as prescribed in that offer into nicotine and other approved byproducts not to exceed _____ pounds of tobacco of U. S. Type _____ of a grade equal to or better than U. S. Grade (or Grades)

to be purchased from _____ (Name)

_____ at not to exceed _____ cents per pound.
(Address)

Date of issue _____.

Form TD-101
WAR FOOD ADMINISTRATION
Food Distribution Administration
Tobacco Branch

Program No. K/40a

Application No. _____
Contract No. _____

TOBACCO DIVERSION PROGRAM

(Fiscal Year 1944)

I. APPLICATION

(To be submitted in quintuplicate)

Name of applicant _____

Address _____

The undersigned manufacturer, pursuant to the Offer by the War Food Administrator in connection with the Tobacco Diversion Program (Fiscal Year 1944), Form TD-100, hereby makes application to the War Food Administrator for the purpose of securing payments in connection with the diversion of such tobacco.

1. The manufacturer has a plant, known as the _____

located at _____, _____, which is equipped
(City) (State)

to process into nicotine and other byproducts at least the quantity of tobacco hereinafter specified.

2. The manufacturer hereby requests that he be authorized to divert into nico-

tine and other byproducts not to exceed _____ pounds of tobacco of

U. S. Type _____ of a grade equal to or better than U.S. Grade (or Grades)

to be purchased not later than June 30, 1944, from _____

(Name)

_____, at not to exceed _____ cents per pound.
(Address)

3. The undersigned manufacturer hereby agrees that any quantity of tobacco purchased under this application will be diverted in the manner prescribed by the Offer by the War Food Administrator in connection with the Tobacco Diversion Program (Fiscal Year 1944), Form TD-100.

Program No. K/40a
Invoice No. _____
D.A. No. _____
Payee's Voucher No. _____

Shipped by _____, _____
(Name of seller) (Address)

To _____, _____
(Name of buyer) (Address)

Date of shipment _____ shipped by _____
(RR and car number, or truck and operator)

Shipped from _____ Shipped to _____
(Shipping Point) (Destination)

U. S. Type No. _____ Date of sale _____

[illegible]

SELLER'S CERTIFICATE

The seller certifies that the tobacco of the kind, grade, and quantity described on this invoice was sold on the date shown thereon pursuant to the Offer by the War Food Administrator, Form TD-100, to the byproduct manufacturer named thereon.

Signature _____ Title _____

INSPECTOR'S CERTIFICATE

I hereby certify that the tobaccos listed on this invoice and shipped to the buyer herein named were of the U. S. Grades indicated.

(Date)

Federal Tobacco Inspector

CONSIGNEE'S RECEIPT

The undersigned manufacturer for the purpose of obtaining payments pursuant to the Offer by the War Food Administrator, Form TD-100, hereby acknowledges receipt of _____ pounds of tobacco described on this invoice for which payment has been made in the amount of \$ _____.

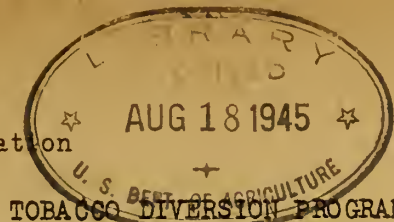
This tobacco was purchased on the date shown on the invoice on the reverse side hereof and in connection with Diversion Authorization No. _____ issued under the Tobacco Diversion Program (Fiscal Year 1944). The undersigned manufacturer certifies that this tobacco has been diverted as provided in paragraph 8 of said Offer by the War Food Administrator.

(Date)

(Manufacturer)

By _____ Title _____

November 17, 1943

TOBACCO DIVERSION PROGRAM
(Fiscal Year 1944)

AMENDED OFFER BY THE WAR FOOD ADMINISTRATOR

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The War Food Administrator, pursuant to clause (2) of Section 32, Public Law No. 320, 74th Congress, as amended, hereby offers, subject to the conditions hereinafter set forth, to make payments to manufacturers who divert tobaccos from the normal channels of trade and commerce by processing them for manufacture into nicotine, salts of nicotine, nicotinic acid, nicotine amide, fertilizer material, insecticides, and such other byproducts as may be approved by the War Food Administrator.

1. The tobaccos diverted must have been purchased not later than June 30, 1944, in the continental United States by the manufacturer, at prices not higher than those approved by the War Food Administrator, or his authorized representative, from tobacco growers, tobacco cooperative marketing associations, tobacco marketing corporations, tobacco dealers, or such other tobacco marketing agencies as may be approved by the War Food Administrator or his authorized representative.

2. Such payments to manufacturers will be made at a rate equal to the difference between the price paid per pound for tobaccos of U.S. types 21, 22, 23, 24, 35, 36, and other approved types, which price must not be higher than the approved purchase price, and 2.5 cents per pound for tobacco analyzing less than 3 percent nicotine content, 3.5 cents per pound for tobacco analyzing at least 3 percent but less than 4 percent nicotine content, and 4 cents per pound for tobacco analyzing 4 percent or more in nicotine content, provided such rate of payment shall in no case exceed 12.5 cents per pound. The procedure for sampling and testing the tobacco diverted for nicotine content shall be established by the War Food Administrator or his authorized representative.

3. No manufacturer shall be entitled to such payments, unless he has executed an Application in approved form agreeing to divert such quantity of tobaccos as are actually purchased under the Application, and has obtained a Diversion Authorization issued by the War Food Administrator, or by his authorized representative, which authorization will prescribe the maximum quantity of tobaccos for the diversion of which payments will be made to such manufacturer, will prescribe the U. S. Type, approximate U. S. Grade or Grades, and will approve the maximum purchase price. Diversion Authorizations may be issued for all or any portion of the quantity specified in the Application. More than one Diversion Authorization may be issued to the same manufacturer.

4. The tobaccos diverted shall meet the requirements as to U. S. Type and Grade or Grades, as specified in the Diversion Authorization, and the manufacturer prior to diversion shall have such tobaccos inspected by a Federal Tobacco Inspector, or other inspector designated by the War Food Administrator, or his authorized representative, and shall furnish evidence that such tobaccos met such type and grade specifications.

5. No manufacturer shall be entitled to such payments, unless such tobaccos have been diverted on or before December 31, 1944.

6. No manufacturer shall be entitled to such payments, unless he shall (a) submit a claim in voucher form within two months after the diversion of tobaccos purchased, and in any event on or before February 28, 1945, unless such times are extended by the War Food Administrator, or his authorized representative; (b) furnish a certificate in form provided for that purpose that he purchased not later than June 30, 1944, the tobaccos diverted pursuant to such authorization; and (c) submit such further proof of compliance herewith as the War Food Administrator, or his authorized representative, may require.

7. Any portion or portions of the total quantity of tobaccos covered by a Diversion Authorization may be diverted, and the War Food Administrator will make payment on the quantity of tobacco diverted in the same manner as though the total quantity covered by the Diversion Authorization had been diverted.

8. Diversion of tobaccos as herein required is the initial processing thereof by the manufacturer. "Initial processing" is the preparation of tobacco for manufacture into the prescribed byproducts by rendering it unfit for manufacture into taxable tobacco products as provided in Internal Revenue Regulations No. 8, Art. 105, or the crushing, grinding, or processing of it in any other such manner as to preclude its reentry into the normal channels of trade and commerce in its original form of leaf tobacco or in a form of product not approved under this program.

9. This offer may be terminated by the War Food Administrator at any time by public announcement, but such termination shall not affect the diversion of tobaccos, or payments therefor, covered by Diversion Authorization theretofore issued.

Asbury Sellers

Assistant War Food Administrator

April 28, 1944

TOBACCO DIVERSION PROGRAM
(Fiscal Year 1944)

SECOND AMENDED OFFER BY THE WAR FOOD ADMINISTRATOR

The War Food Administrator, pursuant to clause (2) of Section 32, Public Law No. 320, 74th Congress, as amended, hereby offers, subject to the conditions hereinafter set forth, to make payments to manufacturers who divert tobaccos from the normal channels of trade and commerce by processing them for manufacture into nicotine, salts of nicotine, nicotinic acid, nicotine amide, fertilizer material, insecticides, and such other byproducts as may be approved by the War Food Administrator.

1. The tobaccos diverted must have been purchased not later than June 30, 1944, in the continental United States by the manufacturer, at prices not higher than those approved by the War Food Administrator, or his authorized representative, from tobacco growers, tobacco cooperative marketing associations, tobacco marketing corporations, tobacco dealers, or such other tobacco marketing agencies as may be approved by the War Food Administrator or his authorized representative.
2. Such payments to manufacturers will be made at a rate equal to the difference between the price paid per pound for tobaccos of U.S. Types 21, 22, 23, 24, 35, 36 and other approved types, which price must not be higher than the approved purchase price, and 1.75 cents per pound for tobacco analyzing less than 2.5 percent nicotine content, 2.5 cents per pound for tobacco analyzing at least 2.5 percent but less than 3 percent nicotine content, 3.5 cents per pound for tobacco analyzing at least 3 percent but less than 4 percent nicotine content, and 4 cents per pound for tobacco analyzing 4 percent or more in nicotine content, provided such rate of payment shall in no case exceed 12.5 cents per pound. The procedure for sampling and testing the tobacco diverted for nicotine content shall be established by the War Food Administrator or his authorized representative.
3. No manufacturer shall be entitled to such payments, unless he has executed an Application in approved form agreeing to divert such quantity of tobaccos as are actually purchased under the Application, and has obtained a Diversion Authorization issued by the War Food Administrator, or by his authorized representative, which authorization will prescribe the maximum quantity of tobaccos for the diversion of which payments will be made to such manufacturer, will prescribe the U.S. Type, approximate U.S. Grade or Grades, and will approve the maximum purchase price. Diversion Authorizations may be issued for all or any portion of the quantity specified in the Application. More than one Diversion Authorization may be issued to the same manufacturer.
4. The tobaccos diverted shall meet the requirements as to U.S. Type and Grade or Grades, as specified in the Diversion Authorization, and the manufacturer prior to diversion shall have such tobaccos inspected by a Federal Tobacco Inspector, or other inspector designated by the War Food Administrator, or his authorized representative, and shall furnish evidence that such tobaccos met such type and grade specifications.

5. No manufacturer shall be entitled to such payments, unless such tobaccos have been diverted on or before December 31, 1944.

6. No manufacturer shall be entitled to such payments, unless he shall (a) submit a claim in voucher form within two months after the diversion of tobaccos purchased, and in any event on or before February 28, 1945, unless such times are extended by the War Food Administrator, or his authorized representative; (b) furnish a certificate in form provided for that purpose that he purchased not later than June 30, 1944, the tobaccos diverted pursuant to such authorization; and (c) submit such further proof of compliance herewith as the War Food Administrator, or his authorized representative, may require.

7. Any portion or portions of the total quantity of tobaccos covered by a Diversion Authorization may be diverted, and the War Food Administrator will make payment on the quantity of tobacco diverted in the same manner as though the total quantity covered by the Diversion Authorization had been diverted.

8. Diversion of tobaccos as herein required is the initial processing thereof by the manufacturer. "Initial processing" is the preparation of tobacco for manufacture into the prescribed byproducts by rendering it unfit for manufacture into taxable tobacco products as provided in Internal Revenue Regulations No. 8, Art. 105, or the crushing, grinding, or processing of it in any other such manner as to preclude its reentry into the normal channels of trade and commerce in its original form of leaf tobacco or in a form of product not approved under this program.

9. This offer may be terminated by the War Food Administrator at any time by public announcement, but such termination shall not affect the diversion of tobaccos, or payments therefor, covered by Diversion Authorization theretofore issued.

10. This offer supersedes the "Amended Offer of the War Food Administrator", dated November 17, 1943, and the "Offer of the War Food Administrator", dated September 15, 1943, both pertaining to the Tobacco Diversion Program (Fiscal Year 1944). Any reference to either of the above instruments in any forms executed after the date of this offer may, if such forms are otherwise proper, be considered as referring to the "Second Amended Offer by the War Food Administrator."

/s/ GROVER B. HILL
First Assistant War Food Administrator

Form TD-101
WAR FOOD ADMINISTRATION
Office of Distribution
Tobacco Branch

Program No. K/40a
Application No. _____
Contract No. _____

TOBACCO DIVERSION PROGRAM
(Fiscal Year 1944)

1. APPLICATION

(To be submitted in quintuplicate)

Name of applicant _____

Address _____

The undersigned manufacturer, pursuant to the Amended Offer by the War Food Administrator in connection with the Tobacco Diversion Program (Fiscal Year 1944), Form TD-100, hereby makes application to the War Food Administrator for the purpose of securing payments in connection with the diversion of such tobacco.

1. The manufacturer has a plant, known as the _____
located at _____, _____, which is equipped
(City) (State)

to process into nicotine and other byproducts at least the quantity of tobacco hereinafter specified.

2. The manufacturer hereby requests that he be authorized to divert into nicotine and other byproducts not to exceed _____ pounds of tobacco of U. S. Type _____ of a grade equal to or better than U. S. Grade (or Grades)

_____ to be purchased not later than June 30, 1944, from _____

(Name)

_____, at not to exceed _____ cents per pound.
(Address)

3. The undersigned manufacturer hereby agrees that any quantity of tobacco purchased under this application will be diverted in the manner prescribed by the Amended Offer by the War Food Administrator in connection with the Tobacco Diversion Program (Fiscal Year 1944), Form TD-100.

4. The undersigned manufacturer hereby agrees that any quantity of such tobacco which he has initially processed, as specified in the said offer, and for which he has received payment pursuant to such offer, will be used only for manufacture into nicotine and other approved byproducts.

5. The manufacturer agrees to furnish to the War Food Administrator, or to his authorized representatives or agents, such information as the War Food Administrator, or his authorized representatives or agents, may request for the purpose of enabling them to determine the extent to which there has been compliance with said offer, and the proper payments to be made in connection with the diversion of such tobacco thereunder; and the manufacturer further agrees to make available to the War Food Administrator, or to his authorized representatives or agents, upon request, for verification of such information, the pertinent books, records, accounts, memoranda, documents, papers, and correspondence of the manufacturer and of his agents. The determination of the War Food Administrator with respect to pertinency shall be final and conclusive.

6. The manufacturer further agrees to abide by all other conditions as set forth in said offer, and to allow the War Food Administrator, or his authorized representatives or agents, during operating hours or at any other reasonable times, to enter upon any premises where such tobacco is being stored or processed to inspect such tobacco and to determine to what extent there is or has been compliance with the terms hereof and with said offer.

Executed this _____ day of _____, A. D. 194_____.

Signature _____

Title _____

11. DIVERSION AUTHORIZATION

Pursuant to the Amended Offer by the War Food Administrator, in connection with the Tobacco Diversion Program (Fiscal Year 1944), Form TD-100, and the representations and promises contained in the foregoing application, you are hereby authorized to divert as prescribed in that offer into nicotine and other approved byproducts not to exceed _____ pounds of tobacco of U. S. Type _____ of a grade equal to or better than U. S. Grade (or Grades)

to be purchased from _____
(Name)

_____ at not to exceed _____ cents per pound.
(Address)

Date of issue _____.

Representative, War Food Administrator

Form TD-102
WAR FOOD ADMINISTRATION
Food Distribution Administration
Tobacco Branch

Program No. K/40a
Report No. _____
D. A. No. _____
Payee's Voucher No. _____

TOBACCO DIVERSION PROGRAM
(Fiscal Year 1944)

REPORT ON QUANTITY AND GRADE OF TOBACCO DIVERTED

Name of payee _____

Post office address _____

1. Total quantity of tobacco received _____ pounds.

2. U. S. Type _____, equal to or better than U. S. Grade
(or Grades) _____

I hereby certify that a true sample of such tobacco was drawn by the processor,
a representative portion of which was delivered to me, and that of the remain-
ing portion, with a moisture content of _____ percent, the analysis made by
the processor showed a _____ percent nicotine content.

I hereby certify that the quantity of tobacco set forth in Item 1 above is cor-
rect and that such tobacco was inspected by me and was found to be of the type
and grade, or grades, indicated in Item 2 above, and that such tobacco was di-
verted by being initially processed as prescribed in the Amended Offer by the
War Food Administrator in connection with the Tobacco Diversion Program (Fiscal
Year 1944) on or before the _____ day of _____, 194_____.

Signature _____

Title _____
Federal Tobacco Inspector

1000

1000

1000

1000

1000

1000

1000

1000

1000

1000

1000

1000

1000

1000

Program NO. K/40a
Invoice No. _____
D. A. No. _____
Payee's Voucher No. _____

Shipped by _____, _____
(Name of seller) (Address)

Date of shipment _____ shipped by _____
(RR and car number, or truck and operator)

U. S. Type No.	Date of Sale	...
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[illegible]

SELLER'S CERTIFICATE

The seller certifies that the tobacco of the kind, grade, and quantity described on this invoice was sold on the date shown thereon pursuant to the Amended Offer by the War Food Administrator, Form TD-100, to the byproduct manufacturer named thereon.

Signature _____ Title _____

INSPECTOR'S CERTIFICATE

I hereby certify that the tobaccos listed on this invoice and shipped to the buyer herein named were of the U. S. Grades indicated.

(Date) Federal Tobacco Inspector

CONSIGNEE'S RECEIPT

The undersigned manufacturer for the purpose of obtaining payments pursuant to the Amended Offer by the War Food Administrator, Form TD-100, hereby acknowledges receipt of _____ pounds of tobacco described on this invoice for which payment has been made in the amount of \$ _____.

This tobacco was purchased on the date shown on the invoice on the reverse side hereof and in connection with Diversion Authorization No. _____ issued under the Tobacco Diversion Program (Fiscal Year 1944). The undersigned manufacturer certifies that the tobacco described on this invoice has been sampled and tested for nicotine content in accordance with the procedure authorized by the terms of the Amended Offer by the War Food Administrator, and that this laboratory analysis shows a nicotine content of _____ percent. The undersigned manufacturer certifies that this tobacco has been diverted as provided in paragraph 8 of the said Amended Offer by the War Food Administrator.

(Date) (Manufacturer)

By _____ Title _____